THE FAILURE OF NON-PROFIT ORGANIZATIONS *Abstract*

The inadequacy of the state apparatus to provide a completed response to the demands and needs of all segments of the population, has over the years urged private initiative by citizens aiming to remedy the weaknesses of the apparatus state.

Private initiative has created a vast and complex reality composed of a number of organizations, characterized by solidarity and welfare-purpose, supplementary and in some ways alternative to acting State, and making up the cd third sector, a kind of parallel state structured to meet the needs of the lower classes.

In the last three decades with the advent of the SO-CALLED welfare state, which aims to ensure a minimum of support to all sections of the population, regardless of their economic status, the third sector has undergone a remarkable development characterized by the proliferation of organizations that comprise it, the cd non-profit organizations.

For non-profit organization it is customary to describe those non-profit organizations that have the sole purpose of meeting the needs of both its members and others.

These organizations are delegated to the pursuit of a selfless, but that does not mean that non-profit organizations can also engage in activities directed to the production of profits (profit objective), you can not deploy against the members of the institutional structure (profit subjective) but there is a statutory obligation to redeployed to achieve social goals. Conducting business is vital for a non-profit organization, as only in this way can equip themselves with the right resources to best achieve the goals of solidarity and social

services for the pursuit of which the institution itself has been prepared.

Due to the absence of an organic discipline and uniform, the non-profit sector appears capable of accommodating within it a variety of institutions, each with its own peculiarities, and also very different from each other, characterized by the lowest common denominator of the pursuit of activities solidarity and non-profit distribution.

This paper after analyzing the evolution of the discipline of the non-profit sector and the failure, is to investigate the possibilities for a nonprofit to pursue business and subsequent submission to and eventual failure, especially as regards the regime of 'extension of the bankruptcy proceedings against members of the institution.

Finally, particular attention was paid at the Institute of social enterprise, established by the legislature in 2006 and representing the possibility for both a body originally lucrative to pursue objectives of a social nature, and for a non-profit organization to structure itself in the form of enterprise to pursue solidarity purposes.

In this case, the legislature, has prepared for the regulation of any disease resulting from business, the procedure of forced liquidation rather than bankruptcy, reflecting the will of the same initiatives to safeguard social relevance, as at the end of the proceedings, where there is a remaining assets, the same will be reused for the satisfaction of other social needs.